

118TH CONGRESS  
1ST SESSION

# H. R. 4721

To amend the Internal Revenue Code of 1986 to make permanent the deduction for qualified business income.

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## IN THE HOUSE OF REPRESENTATIVES

JULY 18, 2023

Mr. SMUCKER (for himself, Mr. CUELLAR, Mr. GOTTHEIMER, Mr. BUCHANAN, Mr. SMITH of Nebraska, Mr. KELLY of Pennsylvania, Mr. SCHWEIKERT, Mr. LAHOOD, Mr. WENSTRUP, Mr. ARRINGTON, Mr. FERGUSON, Mr. ESTES, Mr. HERN, Mrs. MILLER of West Virginia, Mr. MURPHY, Mr. KUSTOFF, Mr. FITZPATRICK, Mr. STEUBE, Ms. TENNEY, Mrs. FISCHBACH, Mr. MOORE of Utah, Mrs. STEEL, Ms. VAN DUYNE, Mr. FEENSTRA, Ms. MALLIOTAKIS, Mr. CAREY, Mr. WITTMAN, Mrs. CAMMACK, Mr. MEUSER, Mr. BALDERSON, Mr. GROTHMAN, Mr. BACON, Mr. BURCHETT, Mr. BARR, Mr. RESCHENTHALER, Mr. BERGMAN, Mr. PERRY, Mr. JOYCE of Pennsylvania, Ms. MACE, Mr. SESSIONS, Mr. MOONEY, Mr. MOOLENAAR, Mrs. HARSHBARGER, Mr. COLE, Mr. LATURNER, Mr. EZELL, Mr. FITZGERALD, Mr. MOORE of Alabama, Mr. TIMMONS, Mr. HUDSON, Mr. CURTIS, Mr. ELLZEY, Mr. STAUBER, Mr. BANKS, Ms. STEFANIK, Mrs. MILLER-MEEKS, Mr. BUCSHON, Mr. AMODEI, Mrs. KIM of California, Mrs. HINSON, Mr. HIGGINS of Louisiana, Mrs. WAGNER, Mr. PENCE, Mr. JOHNSON of Ohio, Mr. JACKSON of Texas, Mr. LUETKEMEYER, Mr. BEAN of Florida, Mr. MORAN, Mr. WILLIAMS of Texas, Mr. YAKYM, Mr. ALFORD, Mr. GARBARINO, Mr. DUNN of Florida, Mr. EDWARDS, Mr. MILLER of Ohio, Mr. OGLES, Mr. KEAN of New Jersey, Mr. WEBER of Texas, Mr. GUEST, Mr. ROUZER, Mr. MANN, Mr. RUTHERFORD, Mrs. BICE, Mr. GRAVES of Missouri, Mr. GREEN of Tennessee, Mr. FINSTAD, Mr. WALBERG, Mr. JAMES, Mr. KELLY of Mississippi, Mr. LANGWORTHY, Mr. CRAWFORD, and Mr. AUSTIN SCOTT of Georgia) introduced the following bill; which was referred to the Committee on Ways and Means

# A BILL

To amend the Internal Revenue Code of 1986 to make permanent the deduction for qualified business income.

1       *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4       This Act may be cited as the “Main Street Tax Cer-  
5 tainty Act”.

6 **SEC. 2. DEDUCTION FOR QUALIFIED BUSINESS INCOME**  
7 **MADE PERMANENT.**

8       Section 199A of the Internal Revenue Code of 1986  
9 is amended by striking subsection (i).

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